

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 2B: TREATMENT OF PREMATURE OR UNTIMELY PETITION AS AN ADMINISTRATIVE PROTEST

5220.4. ACCRUAL OF INTEREST.

The treatment of a premature or untimely petition for redetermination as an administrative protest does not stop the accrual of interest.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051, 8251, 9251, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: Revenue and Taxation Code sections 6482, 6513, 7674, 7661, 8777, 8803, 12632, 30171, 30202, 30223, 32271, 32291, 38412, 38423, 40072, 40083, 41071, 41082, 43201, 45201, 46201, 46253, 50113, 55061, 60302, 60314.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.